

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**  
**ORDINARY ORIGINAL CIVIL JURISDICTION**  
**CUSTOMS APPEAL NO.25 OF 2004**

Commissioner of Customs (Import) ..Appellant.

V/s.

M/s.Siddivinayak Steel ..Respondent.

Mr.S.S.Pakale with Suresh Kumar for appellant.

Mr.S.N.Kantawala i/b. M/s.Kantawala & Co. for  
respondent.

**CORAM : V.C. DAGA AND  
J.P.DEVADHAR, JJ.**

**DATED : 24TH AUGUST, 2005.**

**P.C. :-**

. Heard the learned counsel for the Revenue.  
The Tribunal decided the issue mainly on the question  
of jurisdiction relying on the Judgment of the Apex  
Court in **Union of India V/s. Ram Narian Bishwanath  
1997(96)** reported in **E.L.T.224 (S.C.)**. In this view of  
the matter, we do not find any substantial question of  
law being raised by the Revenue.

. Appeal stands dismissed in limine, with no  
order as to costs.

**(V.C. DAGA, J.)**

**(J.P.DEVADHAR, J.)**